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FEDERAL COMMUNICATIONS COMMISSION
OFFICE OF THE SECRETARY

September 14, 1998

Ms. Magalie R. Salas
Secretary
Federal Communications Commission
Room 222
1919 M Street, N.W.
Washington, D.C. 20554

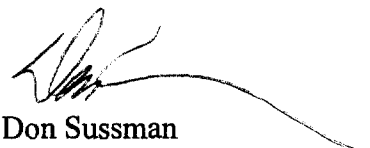
**In the Matter of Petition for Rulemaking to Amend Part 32 of the Commission's Rules,
Uniform System of Accounts for Class A and Class B Telephone Companies to Adopt
the Accounting for Software Required By Statement of Position 98-1; RM-9341**

Dear Ms. Salas:

Enclosed herewith for filing are the original and nine (9) copies of MCI Telecommunications Corporation's Comments regarding the above-captioned matter.

Please acknowledge receipt by affixing an appropriate notation on the copy of the MCI Comments furnished for such purpose and remit same to the bearer.

Sincerely yours,



Don Sussman

Enclosure
DHS

No. of Copies rec'd 0 + 9
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**Before the
FEDERAL COMMUNICATIONS COMMISSION
Washington, DC 20554**

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In the Matter of

**Petition for Rulemaking to Amend Part 32
of the Commission's Rules, Uniform System
of Accounts for Class A and Class B Telephone
Companies to Adopt the Accounting for
Software Required By Statement of
Position 98-1**

RM-9341

**COMMENTS OF
MCI TELECOMMUNICATIONS CORPORATION**

I. Introduction

MCI Telecommunications Corporation respectfully submits these comments in response to the Public Notice in the above-captioned proceeding, released August 13, 1998. On August 3, 1998, the Bell Atlantic Companies (Bell Atlantic) and BellSouth Corporation and BellSouth Telecommunications, Inc. (BellSouth) filed a petition for rulemaking to amend the Commission's existing Part 32 rules in order to accommodate recent changes in generally accepted accounting principles (GAAP). Bell Atlantic and BellSouth request that the Commission change its rules governing the treatment of software costs to conform with Statement of Position 98-1 (SOP 98-1) issued March 4, 1998 by the American Institute of

Certified Public Accountants. Bell Atlantic and BellSouth also seek waiver of the requirement to perform a revenue requirement study under Section 32.16, Changes in accounting standards, of the Commission's Rules.

II. The Commission Should Deny Bell Atlantic's and BellSouth's Waiver Request

The Commission's policy is to "adopt all future changes in GAAP unless the revenue requirement study that the carriers file with the Commission shows that the change will have a significant impact on revenue requirements."¹ As a threshold matter, the Commission should deny the waiver requested by Bell Atlantic and BellSouth of the requirement to produce a revenue requirement study.² All Incumbent Local Exchange Carriers (ILECs) have undoubtedly done such studies months ago for internal use. Moreover, as MCI pointed out in CC Docket No. 98-81, costs still matter, and the revenue requirement effect of a change in software accounting to conform with SOP 98-1 could be substantial.

III. Revisions to Part 32 to Conform with Sop 98-1 must Be in the Public Interest

As to the substance of the matter, it would appear appropriate to revise Part 32 to conform with SOP 98-1. Indeed, the Commission does not even raise this question in the Public Notice. The details of such revision are critical, however, to the protection of ratepayer interests.

¹ Revision of the Uniform System of Accounts for Telephone Companies to Accommodate Generally Accepted Accounting Principles, (Parts 31, 32, 42, and 43 of the FCC's Rules), CC Docket No. 84-469, Report and Order, FCC 85-581, released November 14, 1985 ("GAAP Order"), ¶73.

² Petition at p6.

Following are MCI's recommendations with respect to the four questions asked by the Commission in its Public Notice, and two additional points not raised in the Public Notice.

1. Should Software Receive Tangible Or Intangible Treatment?

SOP 98-1 provides no guidance on this question, as it states:

AcSEC decided that it was not necessary to characterize computer software as either intangible assets or tangible assets when similar characterizations have not been made for most other assets.³

The Commission's Uniform System of Accounts ("USOA") now treats the original cost of initial operating system software as tangible.⁴ This software is capitalized to the same account as the associated hardware, and depreciated over the economic life of the plant. All other software is expensed.

The Commission should continue to recognize the difference between operating system software (which is necessary for the operation of a computer or switch) and application system software, which accomplishes a specific task. This would lead to a relatively simple implementation of SOP 98-1.

Operating system software would continue to be treated as a tangible asset, capitalized to the same account as the associated hardware, and depreciated over the economic life of the plant. The definition of operating system software to be capitalized would be expanded, consistent with SOP 98-1, to include upgrades and enhancements when these changes enable the software to

³ SOP 98-1, para. 65.

⁴ 47 C.F.R. § 32.2000 (i).

perform tasks it was unable to perform prior to the enhancement or upgrade.⁵ This change would result in an increase in capitalized software, and a decrease in current revenue requirements.

The advantages of this approach are manifold. The allocation of investment between regulated and unregulated pursuant to the Commission's Part 64 rules is the foundation of the Commission's accounting safeguards to prevent cross-subsidization. By continuing to treat operating system software as tangible assets, these cost allocations will remain undisturbed and straight-forward. Moreover, most service cost studies also begin with an estimate of plant investment required to perform a service. By continuing to treat operating system software as tangible assets, these studies will also remain undisturbed and straight-forward. The treatment of operating system software as intangible would severely complicate both cost accounting and service cost studies to no good advantage. The possibilities of inaccurate and improper cost allocations would multiply.

Application system software, however, would be treated as an intangible asset, capitalized to Account 2690, and amortized over its economic life. Application system software would be considered a support asset subject to the Commission's \$2,000 expensing limit. Application system software costing less than \$2,000, or having a life less than one year, would be directly charged to the applicable expense account. This change would result in an increase in capitalized software, a decrease in expensed software, and a decrease in current revenue requirements.

Unfortunately, the Public Notice seems to suggest by its Questions 2 and 3 that all

⁵ See Attachment 1 for proposed expanded definition and other confirming changes to Part 32.

capitalized software will be treated as intangible and amortized. The following responses assume that the Commission takes the complex path, and treats all capitalized software as intangible.

2. Should The Commission Prescribe Ranges Of Amortization Periods For Different Types Of Software?

Without a revenue requirement study it is impossible to estimate the annual cost of software, but the amount is certain to be large and growing. The magnitude of costs, and the continuing importance of cost accounting to Federal and State regulators, require that the Commission prescribe software amortization period ranges appropriate for regulatory purposes, just as it now prescribes depreciation parameter ranges.⁶

As noted above, under current accounting, the cost of initial operating system software is capitalized to the account with which the software is associated.⁷ For example, the initial operating software for digital switches is capitalized in Account 2212; for operator systems, in Account 2220; for general purpose computers, in Account 2124. The cost of this software is thus recovered by the ILEC over the economic life of the assets supported as prescribed by the Commission.

For example, the currently prescribed lives for Bell Atlantic-Maryland are 16.0 years for

⁶ Simplification of the Depreciation Prescription Process, CC Docket No. 92-296 ("Prescription Simplification"), Second Report and Order, FCC 94-174, released June 28, 1994, Appendix B; Third Report and Order, FCC 95-181, released May 4, 1995, Appendix B.

⁷ Revision of the Uniform System of Accounts and Financial Reporting Requirements for Class A and B Telephone Companies (Parts 31, 33, 42 and 43 of the FCC's Rules), CC Docket No. 78-196, Report and Order, FCC 86-221, released May 15, 1986 ("Part 32 Order"), para. 131-132.

digital switching, 8.0 years for operator systems and 6.0 years for general purpose computers.⁸ Without Commission guidance, an ILEC might be tempted to amortize the software associated with these accounts over an unrealistically short period. Such an action might be appropriate under the “conservative” doctrine of GAAP, but it would be inappropriate for regulatory purposes.

Attachment 2 to this memorandum shows the possible revenue requirement effects of the transition to SOP 98-1 rules, if all capitalized software is classified as intangible. Column a assumes that an ILEC spends \$3,000 on software in 1999, \$2,000 of which is operating software associated with the purchase of digital switches and general purpose computers. Under current accounting, this \$2,000 is depreciated over the life of the associated assets, and the remaining \$1,000 is immediately expensed. The total expenses for 1999, therefore, would be \$1,202 (Column e). The expense would increase to \$1,500 were the ILEC to amortize all software over two years (Column h). However, if the currently prescribed lives were used for operating system software, the revenue requirement would decrease to \$702 (Column k).

3. What Are The Appropriate Amortization Periods For The Different Types Of Software?

ILECs whose depreciation parameters are prescribed by the Commission should use the prescribed projection lives for the assets with which the software is associated as amortization periods for capitalized operating system software. ILECs whose depreciation parameters are not prescribed by the Commission should be permitted to use lives within the ranges prescribed by the

⁸ Parameter Report, January 24, 1995.

Commission in the Prescription Simplification proceeding for the assets with which capitalized operating system software is associated.

By its very nature, the economic life of capitalized application system software is usually difficult to predict and may range from just over a year to many years. The ILECs should be permitted to amortize each application systems software package over its expected economic life. The Commission should specify, however, that the independent auditors performing required Cost Allocation Manual audits specifically review these amortization periods for reasonableness.

4. Does This Accounting Change Necessitate An Exogenous Price Cap Adjustment?

It would not appear that this change necessitates an exogenous price cap adjustment pursuant to the Commission's price cap rules.⁹ As Bell Atlantic and BellSouth note, the Commission excludes from exogenous treatment accounting changes that have no cash flow impact.¹⁰

5. The Commission Should Require Capitalization of Initial Operating System Software

Current accounting requires the capitalization of initial operating system software.¹¹ In their Petition, Bell Atlantic and BellSouth propose the expensing of all software costing \$2,000 or less.¹² The Commission should require the capitalization of all operating system software, regardless of

⁹ Price Cap Performance Review for Local Exchange Carriers, 10 FCC Rcd 8961, para. 292-296 (1995).

¹⁰ Petition, p. 6.

¹¹ 32.2000 (i).

¹² Petition, Attachment 1, Page 3.

cost, pursuant to its established practice. Operating system software serves ratepayers over many years, just as the hardware it is associated with does.

6. The Commission Should Continue to Require the Cost of Operating System Software to Be Included in the Determination of Whether PCs May Be Expensed

When the Commission raised the expensing limit from \$500 to \$2,000 for support assets, it specifically retained the \$500 limit for personal computers ("PCs") falling within Account 2124, General Purpose Computers.¹³ It did this "to protect regulated ratepayers from bearing the costs of PC components used in non-regulated activities."¹⁴ Initial operating system software was included in this limit.

In their Petition, BellSouth and Bell Atlantic propose to exclude such software from the \$500 limit.¹⁵ The Commission should continue to require the cost of operating system software to be included in the determination of whether PCs may be expensed. As the Commission has recognized, the \$500 expense limit requires the ILECs to keep continuing property records for a large majority of PC components.¹⁶ This enhances the Commission's ability to track transfers of PC components through the use of its affiliate transaction rules, thereby helping prevent abuses of these types of transfers, and discouraging the cross-subsidization of competitive services by non-competitive

¹³ Revision to Amend Part 32, Uniform System of Accounts for Class A and Class B Telephone Companies to Raise the Expense Limit for Certain Items of Equipment from \$500 to \$750, CC Docket No. 95-60, Report and Order, FCC 97-188, released May 30, 1997, ("Expense Limit Order"), para. 10.

¹⁴ Id.

¹⁵ Petition, Attachment 1, p. 1.

¹⁶ Expense Limit Order, para. 10.

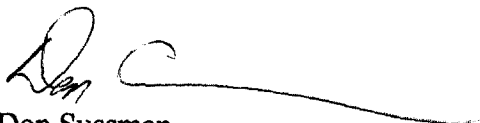
services.

IV. Conclusion

Wherefore, the Commission should reject the Petition for Rulemaking filed by Bell Atlantic and BellSouth on August 3, 1998, for failure to include a revenue requirement study, and revise Part 32 as recommended herein.

Respectfully submitted,

MCI TELECOMMUNICATIONS CORPORATION

A handwritten signature in black ink, appearing to read 'Don Sussman', followed by a long horizontal flourish line.

Don Sussman
Regulatory Analyst
1801 Pennsylvania Ave., NW
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(202) 887-2779

September 14, 1998

Changes Required To Part 32 To Incorporate

AICPA Statement of Position on Accounting for Software 98-1 (SOP 98-1)

Current Part 32 Text	Changes Required to Implement SOP 98-1 (changes bolded)
<p>§ 32.2000 Instructions for telecommunications plant accounts (a) *****</p> <p>(4) The cost of the individual items of equipment, classifiable to Accounts 2112, Motor vehicles; 2113, Aircraft; 2114, Special purpose vehicles; 2115, Garage work equipment; and 2124, General purpose computers, costing \$2,000 or less or having a life less than one year shall be charged to the applicable Plant Specific Operations Expense accounts, except for personal computers falling within Account 2124. Personal computers classifiable to Account 2124, with a total cost for all components, including initial operating software, of \$500 or less shall be charged to the applicable Plant Specific Operations Expense accounts. If the aggregate investment in the items is relatively large at the time of acquisition, such amounts shall be maintained in an applicable material and supplies account until items are used.</p>	<p>§ 32.2000 Instructions for telecommunications plant accounts (a) *****</p> <p>(4) The cost of the individual items of equipment, classifiable to Accounts 2112, Motor vehicles; 2113, Aircraft; 2114, Special purpose vehicles; 2115, Garage work equipment; 2116, Other work equipment; 2122, Furniture; 2123, Office equipment; 2124, General purpose computers; and software classified to 2690, Intangibles, costing \$2,000 or less or having a life less than one year shall be charged to the applicable [...] expense accounts, except for personal computers falling within Account 2124. Personal computers classifiable to Account 2124, with a total cost for all components, including operating system software, of \$500 or less shall be charged to the applicable Plant Specific Operations Expense accounts. If the aggregate investment in the items is relatively large at the time of acquisition, such amounts shall be maintained in an applicable material and supplies account until items are used.</p>
<p>§ 32.2000 Instructions for telecommunications plant accounts</p> <p>(i) Accounting for software. The original cost of initial operating system software for computers shall be classified to the same account as the associated hardware whether acquired separately or in conjunction with the associated hardware.</p>	<p>§ 32.2000 Instructions for telecommunications plant accounts</p> <p>(i) Accounting for operating system software. The cost of capitalizable operating system software shall be classified to the same account as the associated hardware whether acquired separately or in conjunction with the associated hardware.</p> <p>(j) Accounting for application system software. The cost of capitalizable application system software should be charged to Account 2690.</p> <p>(k) Capitalized software costs.</p> <p>(k)(1) Capitalized software costs include the direct cost of materials and services consumed to develop or obtain the software, and payroll and payroll-related costs of employees who</p>

Changes Required To Part 32 To Incorporate
AICPA Statement of Position on Accounting for Software 98-1 (SOP 98-1)

	<p><i>spend time directly on software development.</i></p> <p><i>(k)(2) Costs of software upgrades and enhancements are capitalizable when these changes enable the software to perform tasks it was unable to perform prior to the enhancement or upgrade.</i></p> <p><i>(k)(3) Cost of capitalizable software shall include an allowance for funds used during the development period. (Note also § 32.2000(c)(2)(x).)</i></p> <p><i>(k)(4) Capitalizable software costs do not include training, maintenance, general and administrative costs, or overhead costs.</i></p> <p><i>(k)(5) The costs of modifications that make software run faster, more efficiently, or extend its life, and the costs of upgrades and enhancements that are not specifically identified with a particular software package or module, should be charged to the applicable expense account with which the software is associated.</i></p>
<p>§ 32.2003 Telecommunications plant under construction.</p> <p>(a) This account shall include the original cost of construction projects. (Note also § 32.2000(c).)</p> <p>*****</p> <p>d) When any telecommunications plant, the cost of which has been included in this account, is completed ready for service, the cost thereto shall be credited to this account, and charged to the appropriate telecommunications plant or other accounts.</p>	<p>§ 32.2003 Telecommunications plant under construction</p> <p>(a)(1) This account shall include the original cost of construction projects. (Note also § 32.2000(c).)</p> <p>(a)(2) <i>This account shall also include costs of software development projects that are capitalizable, but that are in the application development stage and not yet ready for their intended use. (Note also § 32.2000(i) – (k) and § 32.2690(b).)</i></p> <p>*****</p> <p>(d)(1) When any telecommunications plant, the cost of which has been included in this account, is completed ready for service, the cost thereto shall be credited to this account, and charged to the appropriate telecommunications plant or other accounts.</p> <p>(d)(2) <i>When any computer software project, the cost of which has</i></p>

Changes Required To Part 32 To Incorporate

AICPA Statement of Position on Accounting for Software 98-1 (SOP 98-1)

<i>been included in this account, is substantially complete and ready for its intended use, the cost thereto shall be credited to this account, and charged to the appropriate plant account or Account 2690.</i>	
<p>§ 32.2124 General purpose computers</p> <p>*****</p> <p>(c) This account shall include the original cost of initial operating system software for computers classifiable to this account whether acquired separately or in conjunction with associated hardware.</p>	<p>§ 32.2124 General purpose computers</p> <p>*****</p> <p>(c) This account shall include the original cost of initial operating system software for computers classifiable to this account whether acquired separately or in conjunction with associated hardware. <i>This account does not include the cost of application system software. Such costs shall be charged to Account 2690, Intangibles, or to the appropriate expense account with which the software is associated. (Note also § 32.2000(a)(4), § 32.2000(l) – (k) and § 32.2690(d)(2).)</i></p>

(d)(1) The cost of [...] intangible assets *other than software* having a life of one year or less shall be charged directly to Account 6564, Amortization Expense-Intangible. Such intangibles acquired at small cost may also be charged to Account 6564, irrespective of their term of life. (Note also § 32.2000(a)(4).)

**Changes Required To Part 32 To Incorporate
AICPA Statement of Position on Accounting for Software 98-1 (SOP 98-1)**

	<p><i>(d)(2) The cost of application system software having a life of one year or less shall be charged directly to the applicable expense account with which the software is associated. Individual application system software modules, costing \$2,000 or less may also be charged to the applicable expense account with which the software is associated, irrespective of their term of life. (Note also § 32.2000(a)(4).)</i></p>
<p>§ 32.3500 Accumulated amortization – intangible.</p> <p>(a) This account shall include the accumulated amortization associated with the investment contained in Account 2690, Intangibles.</p> <p>(b) This account shall be credited with amortization amounts concurrently charged to Account 6564, Amortization-Intangible. (Note also Account 3300, Accumulated Depreciation-Nonoperating.)</p>	<p>§ 32.3500 Accumulated amortization – intangible.</p> <p>(a) This account shall include the accumulated amortization associated with the investment contained in Account 2690, Intangibles.</p> <p>(b) This account shall be credited with amortization amounts concurrently charged to Account 6564, Amortization-Intangible. (Note also Account 3300, Accumulated Depreciation-Nonoperating.)</p> <p><i>(c) Amortization of software costs included in Account 2690 shall begin when the software is substantially complete and ready for its intended use.</i></p>

Changes Required To Part 32 To Incorporate

AICPA Statement of Position on Accounting for Software 98-1 (SOP 98-1)

<p>(c) When an item carried in Account 2690 is sold, relinquished, or otherwise retired from service, this account shall be charged with the cost of the retired item. Remaining amounts associated with the item shall be debited to Account 7360, Other Nonoperating Income.</p>	<p>(d) When software that is classified to Account 2690 is retired or replaced with new software, this account shall be credited, and Account 6564, Amortization Expense – Intangible, shall be charged with the unamortized cost of the existing software.</p> <p>(e) When an item carried in Account 2690, other than software, is sold, relinquished, or otherwise retired from service, this account shall be charged with the cost of the retired item. Remaining amounts associated with the item shall be debited to Account 7360, Other Nonoperating Income.</p>
<p>§ 32.6124 General purpose computers expense.</p> <p>This account shall include costs of personnel whose principal job is the physical operation of general purpose computers and the maintenance of operating systems. This excludes the cost of preparation of input data or the use of outputs which are chargeable to the accounts appropriate for the activities being performed. Also excluded are costs incurred in planning, developing, testing, implementing, and maintaining databases and application systems for general purpose computers. (See also Account 6724, Information Management.) Separately metered electricity for general purpose computers shall also be included in this account.</p>	<p>§ 32.6124 General purpose computers expense.</p> <p>This account shall include costs of personnel whose principal job is the physical operation of general purpose computers and the maintenance of operating systems. This excludes the cost of preparation of input data or the use of outputs which are chargeable to the accounts appropriate for the activities being performed. Also excluded are costs incurred in planning [...] and maintaining operating systems, application systems, and databases [...] for general purpose computers. (See also Account 6724, Information Management.) Separately metered electricity for general purpose computers shall also be included in this account.</p>
<p>§ 32.6564 Amortization expense – intangible</p> <p>This account shall include the amortization of costs included in Account 2690, Intangibles.</p>	<p>§ 32.6564 Amortization expense – intangible</p> <p>(a) This account shall include the amortization of costs included in Account 2690, Intangibles.</p> <p>(b) Amortization of software costs included in Account 2690 shall begin when the software is substantially complete and ready for its</p>

Changes Required To Part 32 To Incorporate

AICPA Statement of Position on Accounting for Software 98-1 (SOP 98-1)

	<p><i>intended use.</i></p> <p><i>(c) When software that is classified to Account 2690 is retired or replaced with new software, Account 3500, Accumulated amortization – intangible, shall be credited, and this account shall be charged with the unamortized cost of the existing software.</i></p>
<p>§ 32.6724 Information management</p> <p>This account shall include costs incurred in planning, developing, testing, implementing and maintaining databases and application systems for general purpose computers.</p>	<p>§ 32.6724 Information management</p> <p>(a) This account shall include costs incurred in planning [...] and maintaining <i>operating systems, application systems and</i> databases [...] for general purpose computers.</p> <p><i>(b) This account does not include the capitalizable costs of developing internal-use software acquired by purchase, license or other right to use, or developed internally or under contract, or the costs of internal-use software upgrades and enhancements. (Note also § 32.2000(i)-(k) and § 32.2690(d).)</i></p> <p><i>(c) This account does not include the non-capitalizable cost of computer software associated with switching, networking signaling, and network operations or other specific telecommunications plant. Such software shall be classified to the appropriate Plant Operations Expense Account.</i></p>

Software Amortization Illustration

Type Of Software	1999 Cost	Current Accounting				2 Year Amortization			FCC Amortization		
	a	Account b	Capitalize c	Life d	Expense e = c/d	Capitalize f	Life g	Expense h = f/g	Capitalize i	Life j	Expense k = i/j
<u>Operating System</u>											
Digital Switch	\$1,000	2212	\$1,000	17	\$59	\$1,000	2	\$500	\$1,000	17	\$59
General Purpose	1,000	2124	1,000	7	143	1,000	2	500	1,000	7	143
<u>Application</u>	1,000	Var.	---	---	1,000	1,000	2	500	1,000	2	500
Total	\$3,000				\$1,202			\$1,500			\$702

STATEMENT OF VERIFICATION

I have read the foregoing and, to the best of my knowledge, information, and belief, there is good ground to support it, and it is not interposed for delay. I verify under penalty of perjury that the foregoing is true and correct. Executed on September 14, 1998.

A handwritten signature in dark ink, appearing to be 'Don Sussman', written over a horizontal line.

Don Sussman
1801 Pennsylvania Avenue, NW
Washington, D.C. 20006
(202) 887-2779

CERTIFICATE OF SERVICE

I, Vivian I. Lee, do hereby certify that copies of the foregoing Petition for Partial Reconsideration were sent via first class mail, postage paid, to the following on this 14th day of Spetember, 1998.

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Chief, Common Carrier Bureau
Federal Communications Commission
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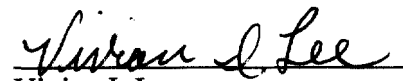
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